

ACTIVE DUTY SERVICE MEMBERS AND MILITARY SPOUSES

A walk-in service for simple tax preparation will be available for active duty members only **(Monday through Thursday, 9:00 a.m. – 12:00 p.m., closed Fridays) beginning 30 January**. However, tax return preparation determined by CSD staff to be too time consuming for walk-in service or during high volume demand will be scheduled an appointment.

SCRA PROTECTIONS. Pursuant to the Servicemembers Civil Relief Act (SCRA), active duty service members are able to maintain legal residency in one state while physically stationed in another state. Thus, the SCRA protects service members from having their military income taxed by both their state of legal residence and the state where they are stationed. *However*, if a military member has non-military income, the state in which he or she lives and works may tax that income, even if the military member is a legal resident of a different state.

MILITARY SPOUSES AND MSRRA. The protection of the Military Spouses Residency Relief Act (MSRRA) only exists when the Soldier and spouse have the same state of legal residency. The exemption only applies to wage income and income from services performed in the domiciled state. Military spouses should review the [Maryland MSRRA](#) or his/her [state's MSRRA](#) to assist in determining legal residency prior to receiving state income tax assistance. Military spouses asserting MSRRA will be required to complete and sign the Military Spouses Residency Disclaimer, presented by the tax preparer, prior to filing a state return.